

EXHIBIT NO. 2
DATE 2-15-11
BILL NO. SB 269**BIG SKY HOMES**5112 Laurel Road • Billings, Montana 59101
(406) 256-0240 • FAX (406) 259-1206

February 9, 2011

Senate Business Committee

RE: SB 269

To Whom It May Concern,

My wife and I have owned Big Sky Homes since 1986. We are a manufacture and modular home dealer, licensed in the State of Montana. We pay taxes like anyone else, employ local people in all the phases of our business and they pay taxes. I do not feel that a tax exempt organization should be allowed to directly compete with businesses that pay taxes, are licensed, carry all the necessary insurance, and are bonded. Does this tax exempt organization have the expertise to set up homes, do the factory service, and comply to all the regulations HUD puts in place as we the dealer must adhere to?

Do tax exempt organizations belong in the retail business? If so, then make all retail business tax exempt.

Thank you this consideration,

P. Doug Stovall

President